

What's New in the FY2015 Financial Plan

The Finance Department is engaged in a continuing process to improve the clarity, accuracy, and comprehensiveness of the budget book. For FY2015:

- ✚ The Financial Plan has been restructured to present departmental budgets by government function. The County's fund structure and chart of accounts has been re-developed to aid in financial reporting as part of the implementation of the ERP system. Funds are grouped by companies representing governmental functions such as public safety, judicial, human services, etc. Budgets within the companies are further broken down into zones, which represent individual funds, and accounting units, representing divisions within each fund.
- ✚ Departmental budgets are presented consecutively with both revenue and expenditure detail.
- ✚ Financial and graphical information has been combined where possible.
- ✚ Certain non-financial information has been moved to the miscellaneous section of the document.

DuPage County Appropriation Summary
All Agencies
Includes Health Department, ETSB, Grants & Special Service Areas

	FY2012 Final Budget	FY2013 Final Budget	FY2014 Original Budget	FY2014 Budget as of 11/30/14	FY2015 Approved Budget
Central Government Functions ¹	\$ 480,101,074	\$ 476,935,790	\$ 471,072,124	\$ 474,060,592	\$ 449,518,899
County Townships ²	1,078,333	975,022	-	1,070,387	-
County Grants ³	117,456,688	88,369,665	58,920,832	99,920,701	69,844,358
County Special Service Areas ⁴	<u>817,043</u>	<u>3,771,556</u>	<u>2,619,772</u>	<u>2,686,748</u>	<u> </u>
Sub-Total	\$ 599,453,138	\$ 570,052,033	\$ 532,612,728	\$ 577,703,409	\$ 520,948,605
Emergency Telephone Systems Board (ETSB) ⁵	<u>31,125,054</u>	<u>22,289,743</u>	<u>19,673,871</u>	<u>19,673,871</u>	<u> </u>
Sub-Total County Agencies	\$ 630,578,192	\$ 592,341,776	\$ 552,286,599	\$ 597,377,280	\$ 542,180,518
Health Department ²	<u>48,382,972</u>	<u>55,822,191</u>	<u>55,822,191</u>	<u>58,608,309</u>	<u> </u>
Grand Total - All Agencies Appropriated by the DuPage County Board	<u>\$ 678,923,108</u>	<u>\$ 608,108,790</u>	<u>\$ 653,199,471</u>	<u>\$ 600,788,827</u>	<u>\$</u>

¹ Appropriations relating to the County of DuPage, Illinois governmental unit.

² Township Projects are appropriated as needed throughout the fiscal year.

³ County grants are appropriated on a case by case basis by the County Board throughout the fiscal year.

⁴ Special Service Area debt service is appropriated each December 1st via their originating ordinance, with the exception of SSA#27, which requires an annual appropriation ordinance to be approved by the County Board.

⁵ The Health Department and ETSB are governed by their own boards. Each agency's board approves its appropriation and then forwards it to the DuPage County Board for final approval.

DuPage County Appropriation and Transfer Historic Summary
Excludes Township Projects, Health Department, ETSB, Grants, and Special Service Areas

	FY2012	FY2013	FY2014 Approved Budget	FY2014 Current Budget	FY2015 Approved Budget	\$ Difference FY2015-2014
All Funds						
Current Approps	\$ 432,646,372	\$ 428,051,314	\$ 428,006,607	\$ 430,195,075	\$ 405,350,009	\$ (24,845,066)
Reappropriations	684,226	-	-	-	-	-
Interfund Transfers	418,559,476	43,065,517		43,865,517	403,687,890	
Total	\$ 480,101,074	\$ 476,935,790	\$ 471,072,124	\$ 474,060,592	\$ 449,518,899	\$ (24,541,693)
Full time Headcount	2,234	2,221	2,222	2,227	2,225	(2)
General Fund						
Current Approps	\$ 154,866,596	\$ 155,118,973	\$ 159,884,112	\$ 159,884,112	\$ 163,053,898	\$ 3,169,786
Reappropriations	684,226	-	-	-	-	-
Interfund Transfers ¹	117,659,643	13,701,684		14,501,684	145,059,420	
Total	\$ 171,207,465	\$ 172,818,616	\$ 173,585,796	\$ 174,385,796	\$ 177,104,618	\$ 2,718,822
Full time Headcount	1,535	1,518	1,519	1,523	1,522	(1)
Non-General Funds						
Current Approps	\$ 277,779,776	\$ 272,932,341	\$ 268,122,495	\$ 270,310,963	\$ 242,296,111	\$ (28,014,852)
Reappropriations	-	-	-	-	-	-
Interfund Transfers ¹	311,119,833	29,363,833		29,363,833	304,188,170	
Total	\$ 308,893,609	\$ 304,117,174	\$ 297,486,328	\$ 299,674,796	\$ 272,414,281	\$ (27,260,515)
Full time Headcount	699	703	703	704	703	(1)

¹ Interfund transfers are shown from the source fund.

Expenditure/Budget History by Function

The following schedule presents the County's budget by governmental function. These functions include Public Safety, Transportation & Economic Development, Environmental & Land Use, Health & Human Services, Education and General Government.

The budgets shown are direct appropriations only. They do not include any attributable benefits or other agency support costs which are budgeted in the Agency Support departments. All agency support and benefits costs are allocated to other departments via the County's annual cost allocation plan. Beginning in 2013, pension and Social Security subsidy payments from the General Fund are budgeted within the Personnel category. Prior years, which were budgeted as Contractual Services, have been re-stated in Personnel for purposes of this comparison. The General Fund Indirect Cost by Function graph illustrates the impact of allocating these costs, along with the subsequent schedule within this section.

Transfers Out include transfers from the General Fund totaling \$14.1 million for the following: \$3.0 million to the Convalescent Center, \$.3 million to Tort Liability, \$.45 million for Choose DuPage, \$.15 million to Youth Home, \$3.7 million for jail bonds debt service, \$2.85 million for Stormwater Management and \$3.6 million for bond debt service relating to the General Obligation Series 2010 bonds.

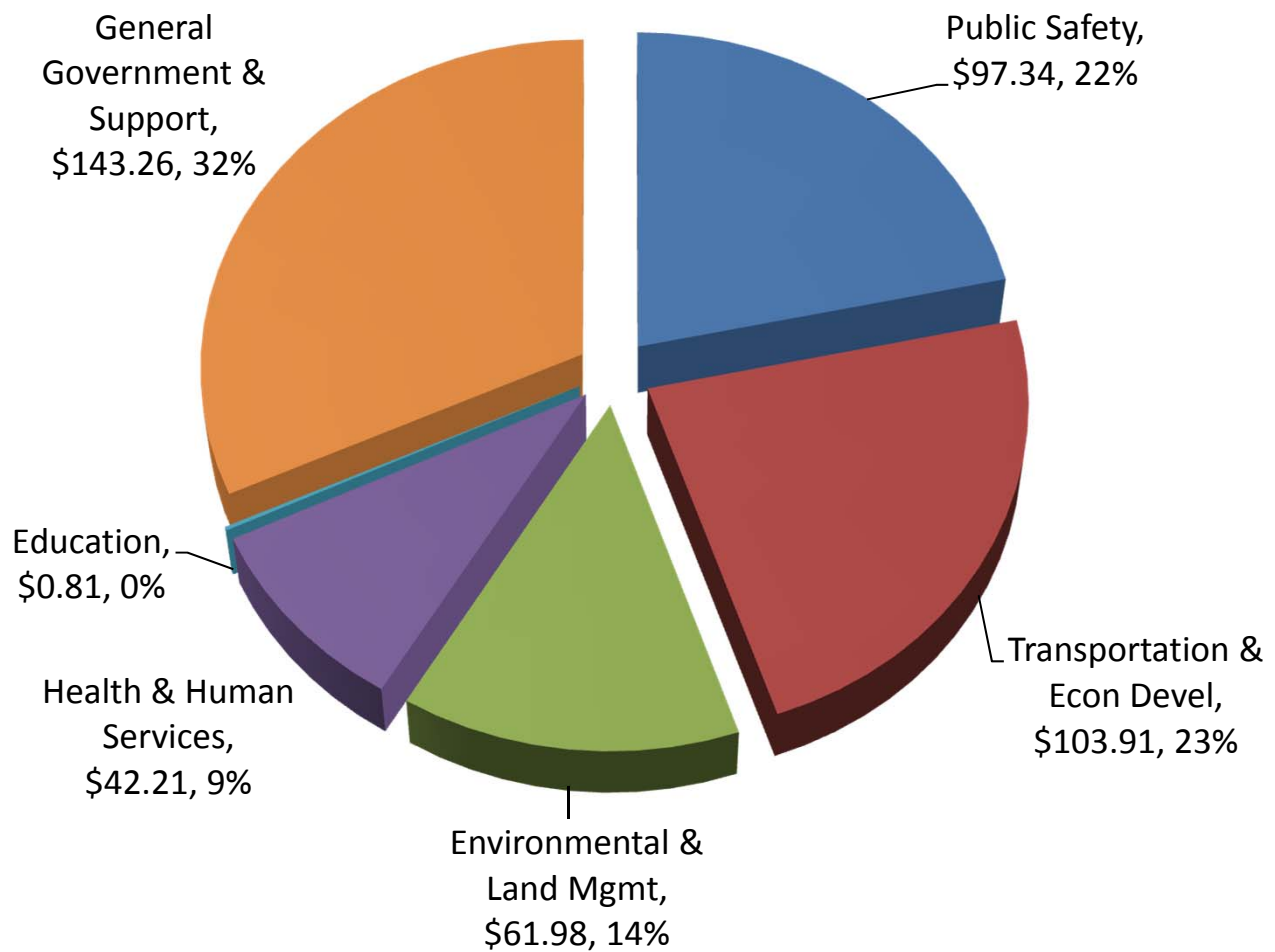
The budget reflects \$7.4 million in projects (\$4.75 million in capital outlay, \$2.7 million in contractual services) related to General Obligation Series 2010 bonds that were issued in late October 2010.

DuPage County, Illinois
FY2015 Financial Plan
Expenditure/Budget History by Function, excluding Health and Special Service Areas
(Dollars in Thousands)

	2012	2013	2014	2015	\$ Change	% Change
	Actual	Actual	Current Budget	Approved Budget	2015 - 2014	2015 - 2014
PUBLIC SAFETY						
Personnel	\$ 70,267.6	\$ 69,765.7	\$ 71,095.8	\$ 72,633.2	\$ 1,537.4	2.2%
Commodities	2,909.9	2,980.2	3,202.8	3,202.0	(0.8)	0.0%
Contractual	13,185.3	11,767.2	14,635.8	13,626.6	(1,009.2)	-6.9%
Capital Outlay	605.4	3,851.8	1,120.6	609.0	(511.6)	-45.7%
Bond & Debt	7,290.6	7,279.5	7,271.5	7,266.2	(5.3)	-0.1%
TOTAL PUBLIC SAFETY	\$ 94,258.8	\$ 95,644.4	\$ 97,326.5	\$ 97,337.0	\$ 10.5	0.0%
TRANSPORTATION & ECON DEVEL						
Personnel	\$ 10,385.5	\$ 10,973.0	\$ 12,411.4	\$ 11,707.0	\$ (704.4)	-5.7%
Commodities	4,450.9	2,707.3	5,361.4	6,060.5	699.1	13.0%
Contractual	9,701.7	10,023.2	14,662.0	13,880.0	(782.0)	-5.3%
Capital Outlay	8,441.1	15,968.1	47,004.5	38,897.9	(8,106.6)	-17.2%
Bond & Debt	10,643.1	10,628.2	10,626.3	10,606.9	(19.4)	-0.2%
Transfers Out	1,511.2	18,561.6	22,000.0	22,760.5	760.5	3.5%
TOTAL TRANSP & ECON DEVEL	\$ 45,133.5	\$ 68,861.4	\$ 112,065.6	\$ 103,912.8	\$ (8,152.8)	-7.3%
ENVIRONMENTAL & LAND MGMT						
Personnel	\$ 9,286.8	\$ 10,116.4	\$ 11,348.2	\$ 11,253.0	\$ (95.20)	-0.8%
Commodities	1,653.3	1,563.4	2,154.9	2,329.9	175.0	8.1%
Contractual	11,207.5	11,567.3	20,186.5	18,891.8	(1,294.7)	-6.4%
Capital Outlay	7,413.2	8,521.8	10,670.6	10,823.1	152.5	1.4%
Bond & Debt	11,017.3	11,357.7	11,437.6	11,330.2	(107.4)	-0.9%
Transfers Out	7,349.5	7,357.0	7,363.8	7,357.7	(6.1)	-0.1%
TOTAL ENVIRON & LAND MGMT	\$ 47,927.6	\$ 50,483.6	\$ 63,161.6	\$ 61,985.7	\$ (1,175.9)	-1.9%
HEALTH & HUMAN SERVICES						
Personnel	\$ 26,906.6	\$ 27,277.2	\$ 27,935.2	\$ 28,145.6	\$ 210.40	0.8%
Commodities	4,627.5	4,420.8	4,793.4	4,799.2	5.8	0.1%
Contractual	5,060.7	5,052.5	6,214.4	8,195.6	1,981.2	31.9%
Capital Outlay	438.5	574.6	1,064.7	1,068.0	3.3	0.3%
TOTAL HEALTH & HUMAN SERVICES	\$ 37,033.3	\$ 37,325.1	\$ 40,007.7	\$ 42,208.4	\$ 2,200.7	5.5%
EDUCATION						
Personnel	\$ 631.2	\$ 575.0	\$ 617.9	\$ 620.2	\$ 2.30	0.4%
Commodities	9.1	7.6	6.7	4.6	(2.1)	-31.3%
Contractual	205.1	200.4	178.3	188.3	10.0	5.6%
TOTAL EDUCATION	\$ 845.4	\$ 783.0	\$ 802.9	\$ 813.1	\$ 10.2	1.3%
GENERAL GOVERNMENT & SUPPORT						
Personnel	\$ 80,008.8	\$ 81,573.3	\$ 85,696.9	\$ 88,204.7	\$ 2,507.80	2.9%
Commodities	2,741.4	2,596.3	3,436.6	3,037.5	(399.1)	-11.6%
Contractual	20,550.3	20,748.5	33,566.5	28,089.8	(5,476.7)	-16.3%
Capital Outlay	10,294.7	20,005.9	19,881.9	6,267.5	(13,614.4)	-68.5%
Bond & Debt	3,611.8	3,611.8	3,612.4	3,611.8	(0.6)	0.0%
Transfers Out	15,655.3	17,697.0	14,501.7	14,050.7	(451.0)	-3.1%
TOTAL GEN GOVT & SUPPORT	\$ 132,862.3	\$ 146,232.8	\$ 160,696.0	\$ 143,262.0	\$ (17,434.0)	-10.8%
All Funds						
Personnel	\$ 197,486.5	\$ 200,280.6	\$ 209,105.4	\$ 212,563.7	\$ 3,458.3	1.7%
Commodities	16,392.1	14,275.6	18,955.8	19,433.7	477.9	2.5%
Contractual	59,910.6	59,359.1	89,443.5	82,872.1	(6,571.4)	-7.3%
Capital Outlay	27,192.9	48,922.2	79,742.3	57,665.4	(22,076.8)	-27.7%
Bond & Debt	32,562.8	32,877.2	32,947.8	32,815.1	(132.7)	-0.4%
Transfers Out	24,516.0	43,615.6	43,865.5	44,168.9	303.4	0.7%
TOTAL ALL FUNDS	\$ 358,060.9	\$ 399,330.3	\$ 474,060.3	\$ 449,518.9	\$ (24,541.3)	-5.2%

**FY2015 Approved Budget by Function
Excludes Grants, Health Department
and Special Service Areas
(Dollars in Millions)**

Total Budget = \$449.5



General Government & Support includes IMRF, Social Security and Employee Health Insurance.

DuPage County, Illinois
FY2015 Personnel Headcount

		Final Budgeted	Final Budgeted	Original	Current	County Board	Difference	
		Full-Time	Full-Time	Budgeted	Budgeted	Approved	FY2015	
		Head Count	Head Count	Full-Time	Full-Time	Full-Time	Approved	
		Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2014	Fiscal Year 2015	Budgeted vs.	
		Full -	Full -	Full -	Full -	Full -	FY2014 Current	
		Time	Time	Time	Time	Time	Budgeted	
GENERAL FUND								
1000	1100	FACILITIES MANAGEMENT	92	93	93	93	-	
1000	1110	INFORMATION TECHNOLOGY	39	41	41	42	-	
1000	1120	HUMAN RESOURCES	15	15	15	15	-	
1000	1130	CAMPUS SECURITY	14	4	4	4	-	
1000	1140	CREDIT UNION	3	3	3	3	-	
1000	1150	FINANCE	30	30	31	31	-	
1000	1800	SUPERVISOR OF ASSESSMENTS	17	17	17	17	-	
1000	1810	BOARD OF TAX REVIEW	3	3	3	3	-	
1000	1001	COUNTY BOARD	30	30	30	30	-	
1000	4000	COUNTY AUDITOR	7	7	7	7	-	
1000	4200	COUNTY CLERK	19	19	19	19	-	
1000	4300	RECORDER OF DEEDS	24	24	24	24	-	
1000	5000	COUNTY TREASURER	17	18	18	18	-	
1000	1900	OFFICE OF EMERGENCY MANAGEMENT	11	11	11	11	-	
1000	4100	COUNTY CORONER	14	14	14	15	-	
1000	4400	SHERIFF	538	530	530	530	-	
1000	6700	CLERK OF THE CIRCUIT COURT	182	179	179	179	-	
1000	5900	CIRCUIT COURT	25	26	26	27	-	
1000	6300	PUBLIC DEFENDER	44	44	44	44	-	
1000	5910	JURY COMMISSION	4	4	4	4	-	
1000	6500	STATE'S ATTORNEY	151	151	151	150	(1)	
1000	6510	SA - CHILDREN'S CENTER	13	13	13	13	-	
1000	6100	CIRCUIT COURT PROBATION	168	167	167	167	-	
1000	6110	DUI EVALUATION PROGRAM	14	14	14	14	-	
1000	5700	REGIONAL OFFICE OF EDUCATION	15	15	15	15	-	
1000	1630	PSYCHOLOGICAL SERVICES	16	16	16	16	-	
1000	1640	FAMILY CENTER	3	3	3	3	-	
1000	1750	HUMAN SERVICES	24	24	24	25	-	
1000	1600	VETERANS ASSISTANCE COMMISSION	3	3	3	3	-	
		SUB-TOTAL GENERAL FUND	1,535	1,518	1,519	1,523	1,522	(1)
OTHER FUNDS								
1200	2000	CONVALESCENT CENTER	374	375	375	374	-	
1500	3500	DIVISION OF TRANSPORTATION	109	111	111	111	-	
1600	3000	STORMWATER MANAGEMENT	29	30	31	31	-	
2000	2555	PUBLIC WORKS	93	96	96	96	-	
1100	1212	TORT LIABILITY	3	3	3	3	-	
1400	5920	NEUTRAL SITE CUSTODY EXCHANGE	1	2	2	2	-	
1400	5930	DRUG COURT	6	6	6	6	-	
1400	5940	MICAP	2	2	2	2	-	
1400	5960	LAW LIBRARY	3	3	3	3	-	
1300	4130	CORONER'S FEES	1	1	1	1	-	
1100	1300	ANIMAL CONTROL	19	19	19	19	-	
1400	6130	YOUTH HOME	4	4	4	4	-	
1100	2900	G.I.S.	12	12	12	12	-	
1100	2920	STORMWATER G.I.S.	1	1	1	1	-	
1100	4310	RECORDER DOCUMENT STORAGE FEE	8	8	8	8	-	
1100	4320	RECORDER G.I.S.	2	2	2	2	-	
1100	4330	RENTAL HOUSING SUPPORT PROGRAM ¹	1	1	1	1	(1)	
1100	5010	TAX AUTOMATION FEE	1	1	1	1	-	
1100	2810	ECONOMIC DEVELOPMENT & PLANNING	30	26	25	27	-	
		SUB-TOTAL OTHER FUNDS	699	703	703	704	703	(1)
		GRAND TOTAL - ALL FUNDS	2,234	2,221	2,222	2,227	2,225	(2)
		GRANTS - INFORMATIONAL ONLY²	136	140	140	156	156	-

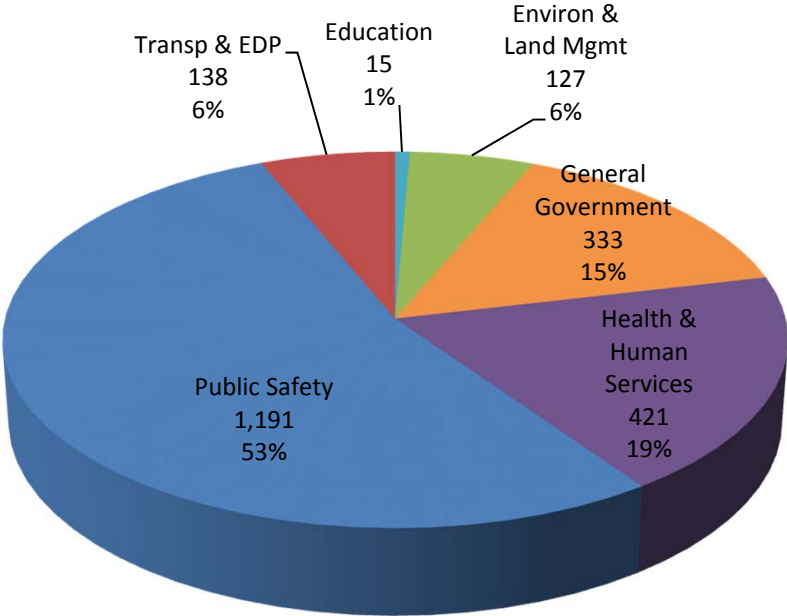
The County Board may at any time during the fiscal year amend the original budgeted headcount by Resolution. This Document does not include headcount for the Health Department, ETSB or any Grants. Election Commission headcount is not approved by County Board.

¹Recorder-Rental Housing Support is moving their full-time headcount to Fund 01-620.

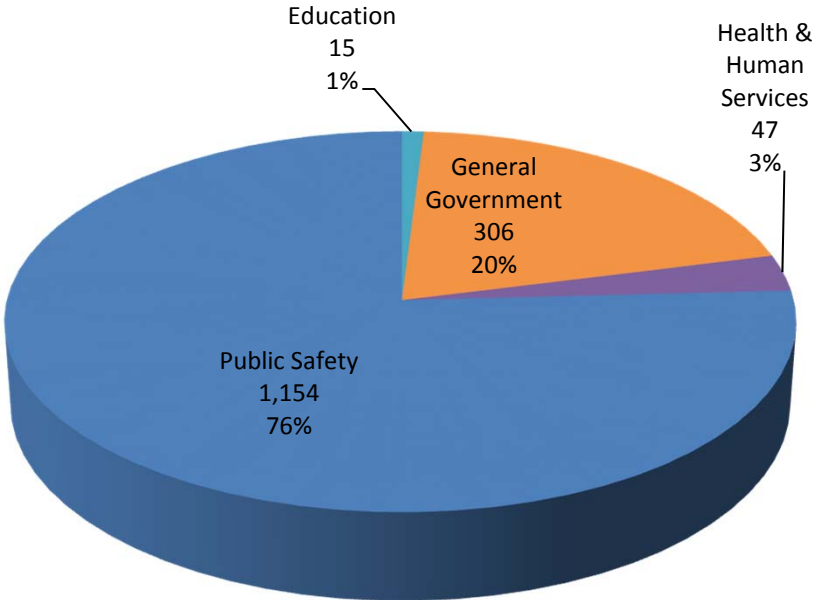
²The approved FY2015 Grants headcount is as of 11/26/2014.

FY2015 Approved Headcount By Function

All Funds (2,225)



General Fund (1,522)



Does not include grant-funded headcount.

5 Year Outlooks Overview

Outlooks are provided for the General Fund, Transportation, Convalescent Center, Public Works, and Stormwater. The outlooks provide an analysis of likely future year revenue and expenditures, modeled on both historic and current data and information. Outlooks generally assume continuation of current programs, staffing levels, and revenue sources, unless otherwise known. Assumptions concerning major growth issues such as compensation changes, pension assumptions, or capital outlays, are incorporated and noted.

The General Fund, Convalescent Center, Stormwater, Transportation, and Public Works (Water and Sewer) are the five major operating funds sourced by County revenues. Together with their associated bond projects, these areas account for almost 80% of the County's non-grant budget. Except for General Fund, each of these areas also designates a specific fund, with restricted use revenue sources.

There is a major division between the financial expense drivers of these funds. Over 70% of General Fund and Convalescent Center expenses are for personnel and related costs. General Fund and the Convalescent Center together account for 1,896, or 85%, of the County's non-grant funded full time budgeted headcount. These areas are therefore very significantly impacted by changes in compensation levels, pension (IMRF and Social Security), health insurance, and employee benefit payouts. The cumulative impact of such drivers can materially affect fund position over the 5 year outlook period.

In line with County strategic objectives, the County has made serious effort to limit payroll growth. Headcount has been reduced steadily, projected annual compensation increases are relatively modest at 2%, and personnel policies have been modified to limit use of benefits to drive retirement costs up. At \$3.3 million, FY2015 estimated benefit payouts for the 5 major outlook funds remain relatively flat from previous years. Due to County cost controls, good investment returns and impact of Tier 2 pension reforms, pension rates have also stabilized and pension payments grow only by the cost of the COLA.

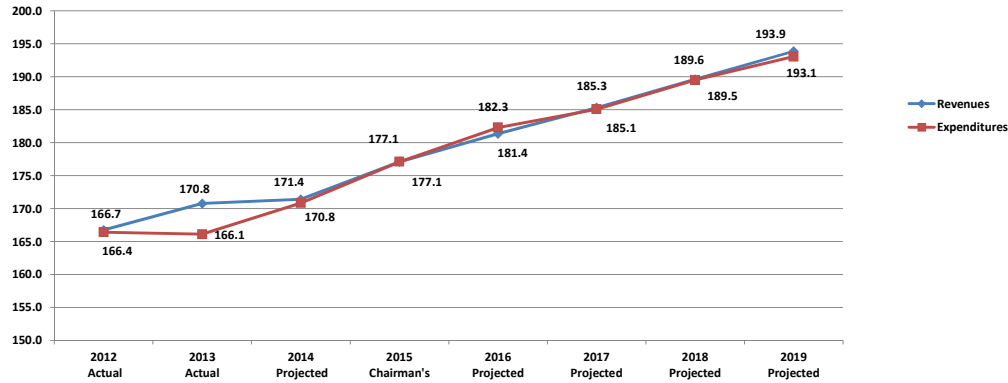
In contrast to General Fund and Convalescent Center, Stormwater, Transportation, and Public Works budgets are driven more by physical infrastructure costs such as capital projects, repair and maintenance, and related engineering or architectural contracts. Although the same general personnel cost issues apply, impact is far less extensive, as altogether these three program areas account for only 11% of total fulltime headcount. On the other hand, these programs will be sensitive to demand for infrastructure improvement and environmental requirements. Transportation is primarily funded via motor fuel taxes, particularly a 4 cent per gallon tax within the County. Primary funding for Public Works is service fees for water and sewer. Stormwater receives a property tax levy.

The 5 year outlooks incorporate the following general assumptions:

- The FY2015 budget contains a 2% COLA. Future years assume 2% annual compensation increases. This does not imply a County Board commitment, and past increases have varied.
- Health insurance inflation will grow between 5-8% annually during the 2015 and 2019 period. Policy guidance from the Board is to reduce the County's cost share from 85% to 80% by FY2018. Annual costs may be significantly impacted by the federal Affordable Care Act, as that program continues to unfold.
- IMRF Employer contribution rates for 2015 are the annual required rates provided by IMRF. Future IMRF costs grow by the 2% COLA foreseen in FY2015 and outyears.
- Social security costs grow by the 2% COLA foreseen in FY2015 and outyears.
- No aggregate fulltime headcount increase from FY2016 through FY2019.
- A general inflator is not assumed, except for established contract commitments or costs with traditionally significant inflation (for instance, medical supplies).
- Footnotes provide information or assumptions specific to the individual outlook.
- In FY2012 and FY2013, the County has been able to transfer General Fund monies into the County Infrastructure Fund and into Stormwater without creating a General Fund deficit. These are noted in the individual outlooks as applicable. These transfers are treated as one-time events, dependent on General fund performance, and so are not assumed as annual occurrences for the purposes of the outlooks.

The reader should note that the General Fund is the only fund with specific cash balance guidelines established in the County's budget and financial policies. The General Fund budget is designed to be balanced: anticipated spending, including transfers, equals anticipated income. Because the General Fund is comprised of non-dedicated taxes and income streams, it may be used as a general reserve for the County, and provides operating income to several other funds, such as Convalescent Center and Stormwater.

**FY2015 Approved
General Fund 5 Year Outlook
Revenue - Expenditure Comparison
(\$ in Millions)**



**DuPage County, Illinois
FY2015 Financial Plan
General Fund 5-Year Outlook**

	FY2012 Actual	FY2013 Actual	FY2014 Estimated	FY2015 Approved	FY2016 Projected	FY2017 Projected	FY2018 Projected	FY2019 Projected
Beginning Cash Balance	\$ 53.4	\$ 53.7	\$ 55.4	\$ 55.9	\$ 55.9	\$ 55.0	\$ 55.2	\$ 55.3
Revenue								
Sales Tax	\$ 82.8	\$ 87.3	\$ 90.6	\$ 94.1	\$ 97.4	\$ 100.8	\$ 104.3	\$ 108.0
Property Tax	23.1	23.0	23.1	23.1	23.1	23.1	23.1	23.1
Other Taxes	2.5	3.7	3.2	3.7	3.7	3.7	3.7	3.7
Licenses and Permits	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.4
Intergovernmental	16.2	17.1	16.9	18.2	18.6	18.9	19.5	19.8
Charges for Services	20.8	19.8	18.2	18.4	18.6	18.8	19.0	19.2
Fines and Forfeitures	15.7	15.0	14.2	14.7	14.7	14.7	14.7	14.7
Investment Income	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6
Miscellaneous	3.5	2.8	3.3	2.9	3.3	3.2	3.3	3.4
Transfers In & Other Financing Sources	0.2	-	-	-	-	-	-	-
Total Income	\$ 166.7	\$ 170.8	\$ 171.4	\$ 177.1	\$ 181.4	\$ 185.3	\$ 189.6	\$ 193.9
Operational Expenses								
Personal Services	\$ 120.9	\$ 116.6	\$ 124.1	\$ 126.9	\$ 130.2	\$ 133.7	\$ 137.4	\$ 141.2
Commodities	5.4	4.4	4.8	4.8	4.8	4.8	4.8	4.8
Contractual	22.1	23.7	24.9	26.6	27.6	26.6	27.2	26.6
Facilities Mgmt., I.T. capital repairs	2.4	3.6	2.6	4.8	5.6	5.9	6.1	6.4
Debt Service	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
Operational Inter-Fund Transfers	8.4	10.4	7.2	6.8	6.8	6.8	6.8	6.8
Series 2010 GO Alternate bond program	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6
Total Operational Expenses	\$ 166.4	\$ 166.1	\$ 170.8	\$ 177.1	\$ 182.3	\$ 185.1	\$ 189.5	\$ 193.1
Interfund Loan for Children's Advocacy Center	\$ -	\$ 3.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Available Cash Balance, including Strategic Reserve of \$4M	\$ 53.7	\$ 55.4	\$ 55.9	\$ 55.9	\$ 55.0	\$ 55.2	\$ 55.3	\$ 56.2
% Cash Balance/Expenditures	32%	33%	33%	32%	30%	30%	29%	29%
Headcount	1,535	1,518	1,523	1,522	1,522	1,522	1,522	1,522

Major Assumptions

Sales tax increases 3.75% in FY2015 and 3.5% annually FY2016 through FY2019.

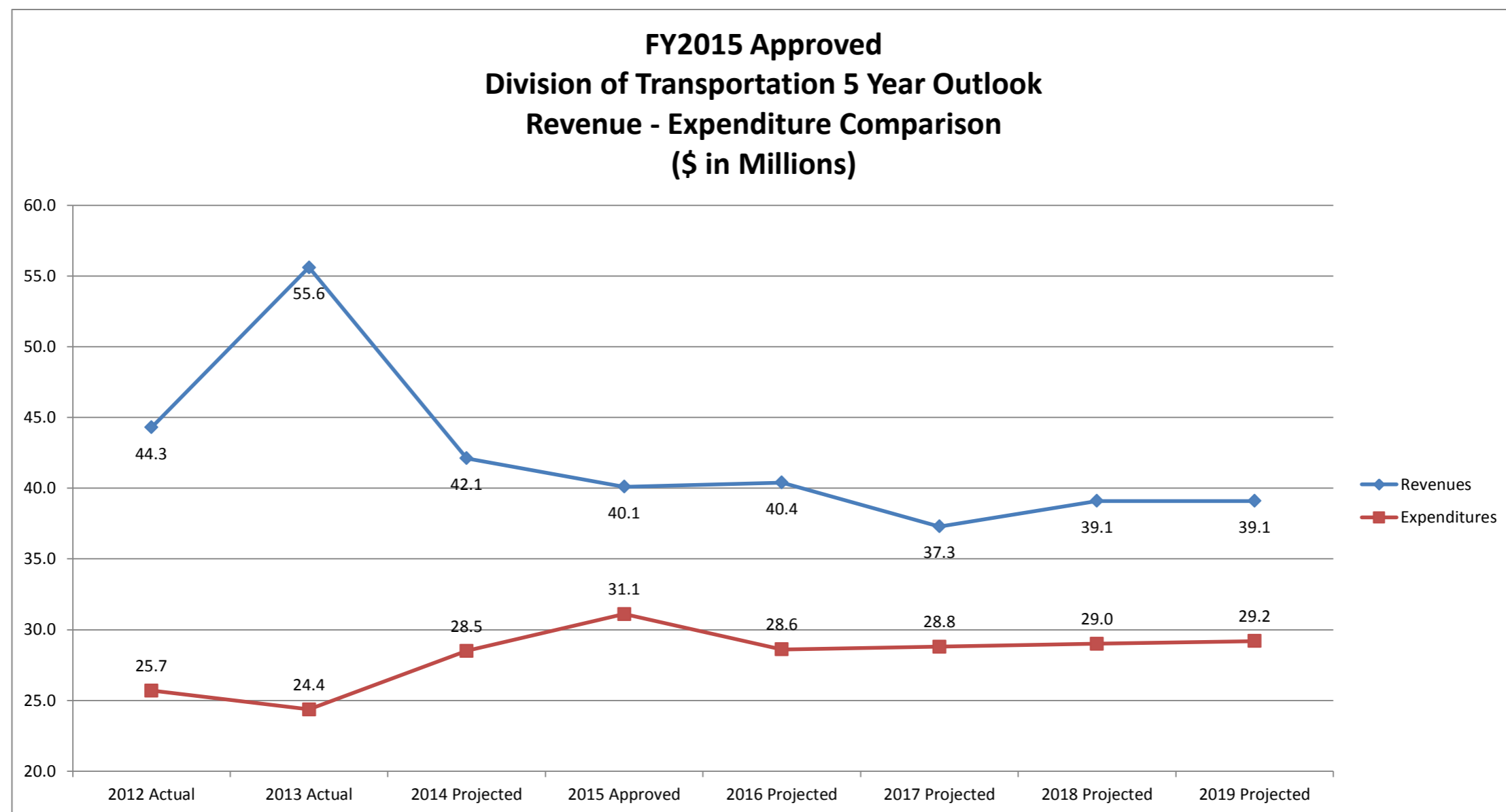
Intergovernmental includes Income tax which increases 3% annually.

Charges for services grows 1% annually.

The Chairman's FY2015 recommended budget contains a 2% COLA. Future years assume 2% annual compensation increases. This does not imply a County Board commitment, and past increases have varied

The Presidential Election in 2016 impacts contractual spending for materials, election site space rental and election judges by \$1 million; the gubernatorial election in 2018 impact is estimated at \$600 thousand.

Resolution FI-0084-11, passed in 2011, allowed for a loan from the General Fund not to exceed \$3 million, to help fund construction of the Jeanine Nicarico Children's Advocacy Center. The loan is to be repaid from Children's Advocacy fees assessed criminal cases over a 10-year period.



**Division of Transportation Five-Year Outlook (Fiscal Years 2015 thru 2019)
1500-3550 Motor Fuel Tax, 1500-3561 Etc. Impact Fees, 1500-3500 Etc. Local Gasoline Tax, 6000-3610 RZ Bond**

	FY12 Actual	FY13 Actual	FY14 Projected	FY15 Approved	FY16 Projected	FY17 Projected	FY18 Projected	FY19 Projected
Beginning Cash Balance ⁽²⁾	\$ 25.5	\$ 15.3	\$ 22.3	\$ 16.9	\$ 9.4	\$ 4.9	\$ 2.2	\$ 0.6
<i>Income</i>								
Local Gas Tax & Other Fees/Charges	\$ 21.8	\$ 21.7	\$ 21.2	\$ 21.4	\$ 21.6	\$ 21.8	\$ 22.0	\$ 22.0
Motor Fuel Tax ⁽¹⁾	15.6	15.6	14.5	14.5	14.5	14.5	14.5	14.5
Impact Fees	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6
State Capital Bill	2.2	2.2	2.2	-	-	-	-	-
Reimbursements	2.5	2.0	1.3	3.6	3.7	0.4	2.0	2.0
Infrastructure Fund Transfer	0.4	0.4	1.8	-	-	-	-	-
RZ Bond	1.3	13.2	0.6	0.0	-	-	-	-
Total Income	\$ 44.3	\$ 55.6	\$ 42.1	\$ 40.1	\$ 40.4	\$ 37.3	\$ 39.1	\$ 39.1
<i>Operational Expenses</i>								
Personnel Services	\$ 8.6	\$ 9.2	\$ 10.1	\$ 9.9	\$ 10.0	\$ 10.4	\$ 10.6	\$ 10.8
Commodities**	4.0	2.2	3.8	5.8	4.2	4.2	4.2	4.2
Contractual***	1.6	1.2	2.2	2.0	2.0	2.0	2.0	2.0
Capital****	0.7	0.9	1.2	1.4	1.4	1.4	1.4	1.4
Infrastructure Fund Projects	-	0.1	0.4	1.2	0.2	-	-	-
Debt Service	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8
Total Operational Expenses	\$ 25.7	\$ 24.4	\$ 28.5	\$ 31.1	\$ 28.6	\$ 28.8	\$ 29.0	\$ 29.2
Projected Ending Cash Balance	\$ 44.1	\$ 46.5	\$ 35.9	\$ 25.9	\$ 21.2	\$ 13.4	\$ 12.3	\$ 10.5
Expended/Dedicated for Construction*	\$ 30.2	\$ 33.1	\$ 36.0	\$ 16.5	\$ 16.3	\$ 11.2	\$ 11.7	\$ 9.1
% Cash Balance/Expenditures, including construction	78.9%	81.0%	55.7%	54.4%	47.2%	33.5%	30.2%	27.4%
Headcount	109	111	111	111	111	111	111	111

Major Assumptions

⁽¹⁾ Total amounts shown are gross revenue projections for Motor Fuel Tax. State Motor Fuel Taxes are initially received by a third party trustee from the State of Illinois and deposited into the debt service fund for the 2005 Transportation Bonds. \$10.8 million per year, or roughly \$900.5 thousand per month is held in this fund by the trustee. The remaining State Motor Fuel Taxes are remitted to the County for operational or construction use.

⁽²⁾ For FY 15, cash balance includes additional \$2.2M expected from State of Illinois as part of 2014 State Capital Bill as well as unspent/ unobligated Infrastructure Funds from FY 14 (\$1.1M), FY2015 operational expenses shown on a cash expenditure basis, and may vary from appropriated amounts.

*Including project related expenditures such as engineering, right-of-way/easements, legal services, capital building improvements, annual maintenance contracts and roadway construction contracts; available construction fund does not include carryover amount (\$1,675,100 for contractual and \$14,697,271 for capital and \$362,624 for Bond for FY2015)

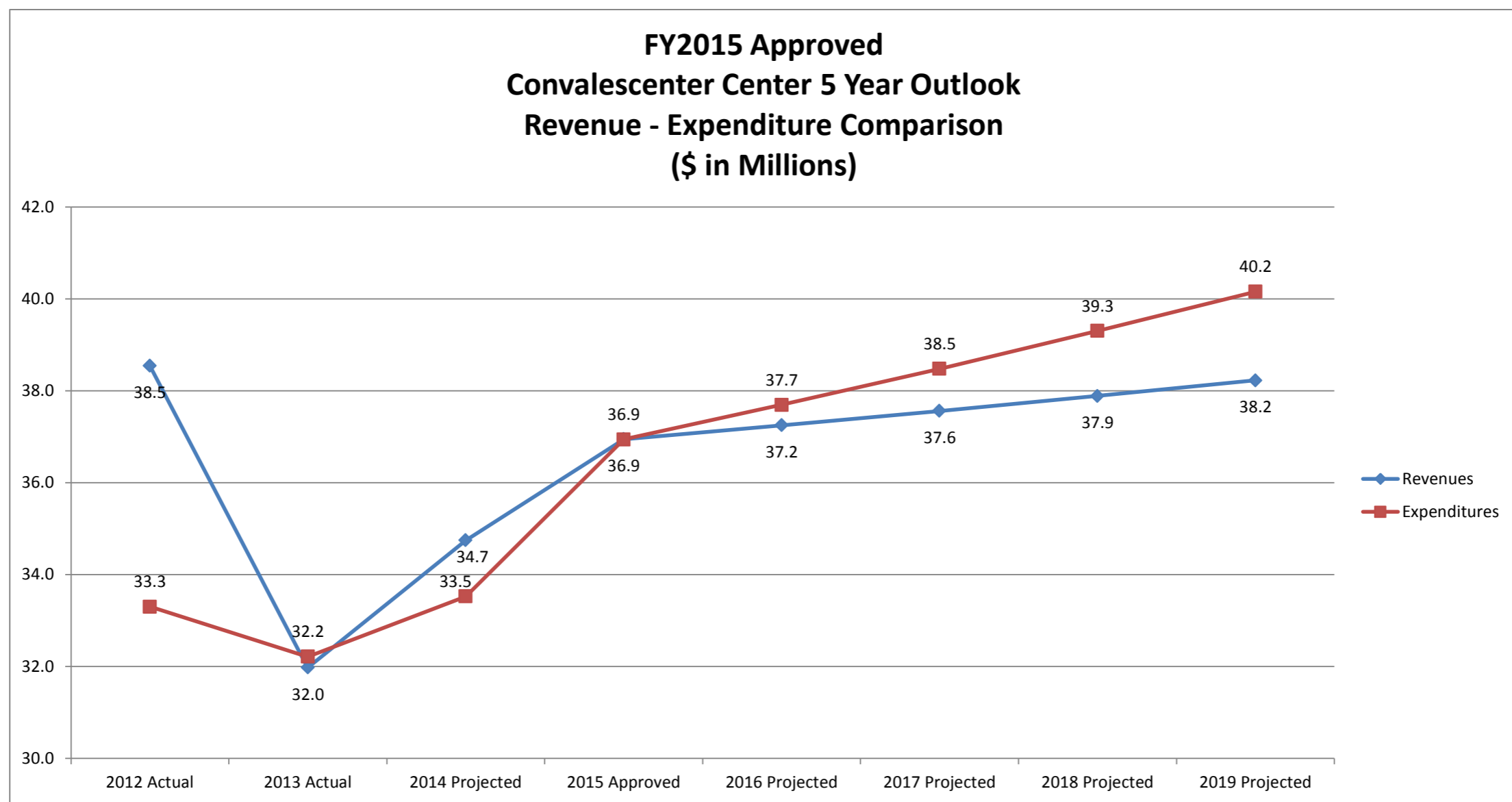
**Not including \$381,500 in carryover (FY2015)

***Not including \$101,650 in carryover (FY2015)

****Not including \$505,000 in carryover (FY2015)

The chart does not include State monies received as pass through for Township project related expenditures - see Fund 1500-3570 - 1500-3578.

Income will remain sufficient to meet normal operating expenses throughout the outlook period. However, financial capacity for contract maintenance and construction gradually erodes.



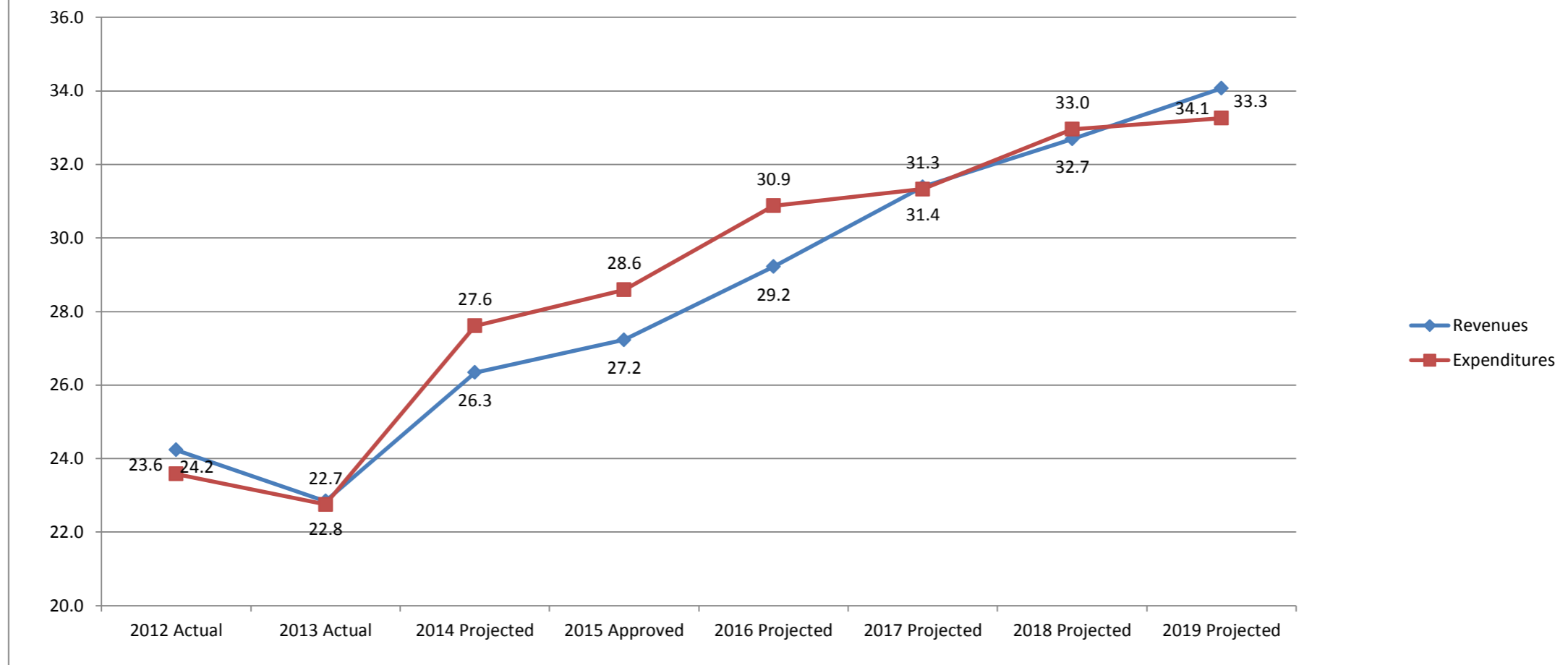
Convalescent Center Five-Year Outlook (Fiscal Years 2015 thru 2019) 1200-2000 Etc. Convalescent Center

	FY12 Actual	FY13 Actual	FY14 Projected	FY15 Approved	FY16 Projected	FY17 Projected	FY18 Projected	FY19 Projected
Beginning Cash Balance	\$ (2.9)	\$ 2.4	\$ 2.1	\$ 3.3	\$ 3.3	\$ 2.9	\$ 2.0	\$ 0.6
Income								
Healthcare & Family Service(HFS)	\$ 21.4	\$ 13.4	\$ 13.2	\$ 20.8	\$ 20.8	\$ 20.8	\$ 20.8	\$ 20.8
Medicare	4.0	5.5	5.3	6.3	6.3	6.4	6.4	6.5
Private/Insurance	9.7	9.8	11.7	4.9	5.0	5.2	5.4	5.6
Source 1 "Patient Care"	\$ 35.2	\$ 28.7	\$ 30.1	\$ 31.9	\$ 32.1	\$ 32.4	\$ 32.6	\$ 32.9
Source 2 "Transfer/Subsidy From Corp"	2.4	2.4	2.4	3.0	3.0	3.0	3.0	3.0
Source 3 "Cafeteria/Catering/Vending"	0.7	0.6	0.7	1.0	1.0	1.0	1.1	1.1
Misc/Other	0.3	0.2	1.5	1.1	1.1	1.1	1.2	1.2
Total Income	\$ 38.5	\$ 32.0	\$ 34.7	\$ 36.9	\$ 37.2	\$ 37.6	\$ 37.9	\$ 38.2
Operational Expenses								
Personnel Services	\$ 24.4	\$ 24.6	\$ 25.5	\$ 25.7	\$ 27.2	\$ 28.0	\$ 28.8	\$ 29.6
Commodities	6.5	5.3	4.9	4.8	4.8	4.8	4.8	4.8
Contractual	2.2	2.1	2.9	5.7	5.0	5.0	5.0	5.0
Capital Acquisitions	0.2	0.1	0.3	0.8	0.8	0.8	0.8	0.8
Total Operational Expenses	\$ 33.3	\$ 32.2	\$ 33.5	\$ 36.9	\$ 37.7	\$ 38.5	\$ 39.3	\$ 40.2
Ending Cash Balance	\$ 2.4	\$ 2.1	\$ 3.3	\$ 3.3	\$ 2.9	\$ 2.0	\$ 0.6	\$ (1.4)
% cash Balance/Expenditures	7.1%	6.6%	10.0%	9.1%	7.7%	5.1%	1.4%	-3.4%
Headcount	374	374	374	374	374	374	374	374

Major Assumptions

No change in General Fund subsidy after 2015.
-No headcount increase 2015 through 2019

**FY2015 Approved
Public Works 5 Year Outlook
Revenue - Expenditure Comparison
(\$ in Millions)**



**Public Works Five-Year Outlook (Fiscal Years 2015 thru 2019)
2000-2555 Sewer, 2000-2640 Water, 2000-2645 Darien, 2000-2585 Glen Ellyn Heights**

	FY12 Actual	FY13 Actual	FY14 Projected	FY15 Approved	FY16 Projected	FY17 Projected	FY18 Projected	FY19 Projected
Beginning Cash Balance	\$ 10.0	\$ 10.7	\$ 10.8	\$ 9.5	\$ 8.1	\$ 6.5	\$ 6.5	\$ 6.3
<i>Income</i>								
Service Fees	\$ 14.3	\$ 14.3	\$ 15.8	\$ 16.2	\$ 16.6	\$ 18.2	\$ 19.1	\$ 20.1
Connection Fees	0.1	0.5	1.1	1.2	2.2	2.2	2.2	2.2
Darien/Glen Ellyn	4.9	5.2	6.4	7.1	7.4	7.8	8.2	8.6
Misc/Other	4.9	2.9	3.1	2.8	3.0	3.2	3.2	3.2
Total Income	\$ 24.2	\$ 22.8	\$ 26.3	\$ 27.2	\$ 29.2	\$ 31.4	\$ 32.7	\$ 34.1
<i>Operational Expenses</i>								
Personal Services	\$ 7.0	\$ 7.5	\$ 8.2	\$ 8.3	\$ 8.6	\$ 8.8	\$ 9.1	\$ 9.3
Commodities	1.6	1.5	2.0	2.2	2.2	2.2	2.2	2.2
Contractual	3.8	4.0	5.8	6.5	6.8	6.9	7.0	7.1
Darien/Glen Ellyn	4.9	5.1	6.4	7.1	7.4	7.8	8.2	8.6
Water Commission Buy In Pymts	0.1	-	-	-	-	-	-	-
Debt Service	2.1	2.4	2.5	2.1	2.1	2.0	1.9	1.9
Total Operational Expenses	\$ 19.5	\$ 20.4	\$ 24.9	\$ 26.2	\$ 27.0	\$ 27.7	\$ 28.4	\$ 29.2
Capital Expenditures	\$ 4.1	\$ 2.3	\$ 2.7	\$ 2.4	\$ 3.8	\$ 3.7	\$ 4.6	\$ 4.1
Total O&M and Capital	\$ 23.6	\$ 22.7	\$ 27.6	\$ 28.6	\$ 30.9	\$ 31.3	\$ 33.0	\$ 33.3
Operations Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Projected Budget	\$ 23.6	\$ 22.7	\$ 27.6	\$ 28.6	\$ 30.9	\$ 31.3	\$ 33.0	\$ 33.3
Ending Cash Balance	\$ 10.7	\$ 10.8	\$ 9.5	\$ 8.1	\$ 6.5	\$ 6.5	\$ 6.3	\$ 7.1
% Cash Balance/Expenditures	45.3%	47.3%	34.4%	28.5%	21.0%	20.9%	19.0%	21.3%
Headcount	93	93	96	96	96	96	96	96

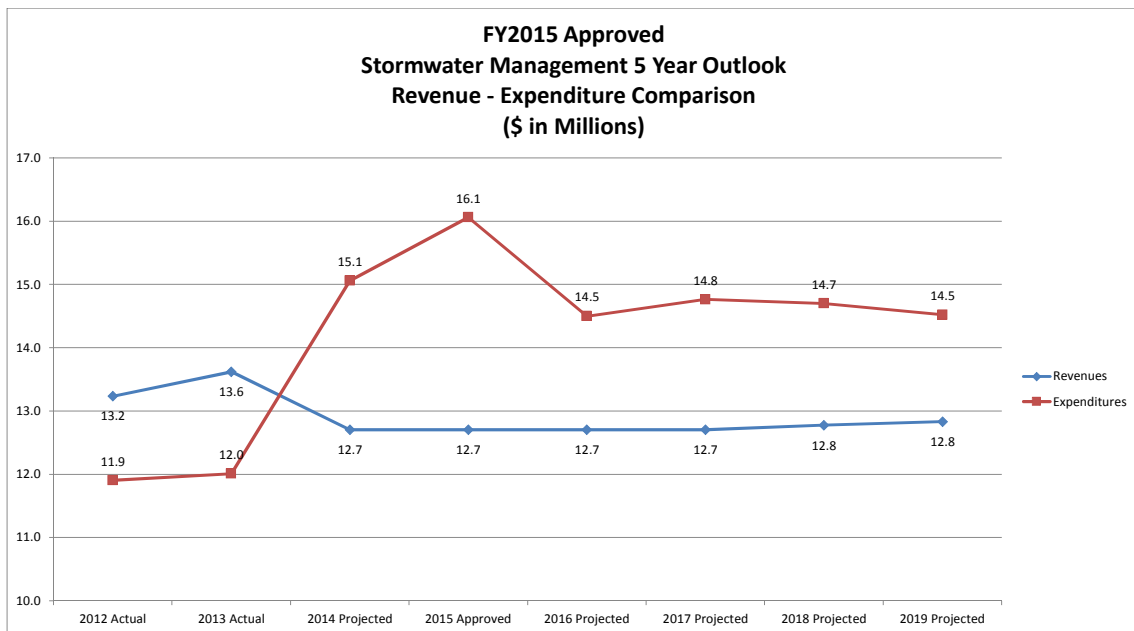
Major Assumptions

2013 - 2015 Service Fees are based on rate increases approved in 2011

A rate study is scheduled for late 2014. If any increase/decrease is approved in 2015, it will take effect in January 2016 and will cover 2016 through 2019.

Misc/Other Income based on forecasts for septic income, water tower lease revenue, and reimbursements for meter reading and gasoline
Other also includes \$4.9 million EPA loan for York Township Water Improvements in FY2012 and FY2013

2015 - 2019 Contractual budget includes full encumbrances for both natural gas and electric utilities to allow for flexibility in usage based on energy commodity pricing
Contracting includes Lake Michigan water purchases
Debt Service is based on debt service schedule. Includes repayment of EPA loan for York Township Water Improvements .



**Stormwater Management Five-Year Outlook (Fiscal Years 2015 thru 2019)
1600-3000 Stormwater Management, 1600-3100 Equipment Reserve**

	FY12 Actual	FY13 Actual	FY14 Projected	FY15 Approved	FY16 Projected	FY17 Projected	FY18 Projected	FY19 Projected
Operating Fund Cash Balance	\$ 6.5	\$ 7.8	\$ 9.2	\$ 7.3	\$ 3.8	\$ 1.8	\$ (0.5)	\$ (2.8)
1600-3100 Reserve	0.9	1.0	0.1	0.7	1.8	1.0	1.3	7
Fund Initial Balance*	\$ 7.4	\$ 8.7	\$ 10.3	\$ 8.0	\$ 4.6	\$ 2.8	\$ 0.8	\$ (1.1)
<i>Income</i>								
Property Tax	\$ 8.5	\$ 9.0	\$ 9.4	\$ 9.4	\$ 9.4	\$ 9.4	\$ 9.4	\$ 9.4
Corp Fund Subsidy	4.1	4.3	2.9	2.9	2.9	2.9	2.9	2.9
Interest 0	.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Stormwater Permit Fees	0.4	0.2	0.4	0.4	0.4	0.4	0.4	0.4
Reimbursement - other funds	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Sale of Maps	0.0	-	0.0	0.0	0.0	0.0	0.0	0.0
Federal/State Project Reimbursement	0.1	0.0	-	-	-	-	-	-
Misc/Other	-0.	0.1	0.0	0.0	0.0	0.0	0.1	1
Total Income	\$ 13.2	13.6	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.7	\$ 12.8	\$ 12.8
<i>Operational Expenses</i>								
Personnel Services	\$ 2.6	\$ 2.5	\$ 2.9	\$ 3.0	\$ 3.3	\$ 3.3	\$ 3.3	\$ 3.3
Commodities	0.1	0.0	0.1	1.0	0.1	0.1	0.1	0.1
Contractual	1.8	1.9	3.0	3.2	3.2	3.2	3.2	3.2
Capital Acquisition	0.1	0.2	0.9	1.1	0.3	0.3	0.2	0.1
Capital Acquisition 1600-3100	-	-	0.8	0.5	0.2	0.5	0.5	0.4
Debt Service	7.3	7.4	7.4	7.3	7.4	7.4	7.4	7.4
Total Operational Expenses	\$ 11.9	\$ 12.0	\$ 15.1	\$ 16.1	\$ 14.5	\$ 14.8	\$ 14.7	\$ 14.5
Projected Op. Ending Cash Balance	\$ 8.7	\$ 10.3	\$ 8.0	\$ 4.6	\$ 2.8	\$ 0.8	\$ (1.1)	\$ (2.8)
% Cash Balance/Expenditures	73.4%	86.2%	53.1%	28.9%	19.6%	5.3%	-7.7%	-19.5%
Headcount	29	30	31	31	30	30	30	30

Major Assumptions

In order to provide financial stability to the Stormwater program, it has been necessary for General Fund to subsidize the Stormwater Management Fund.

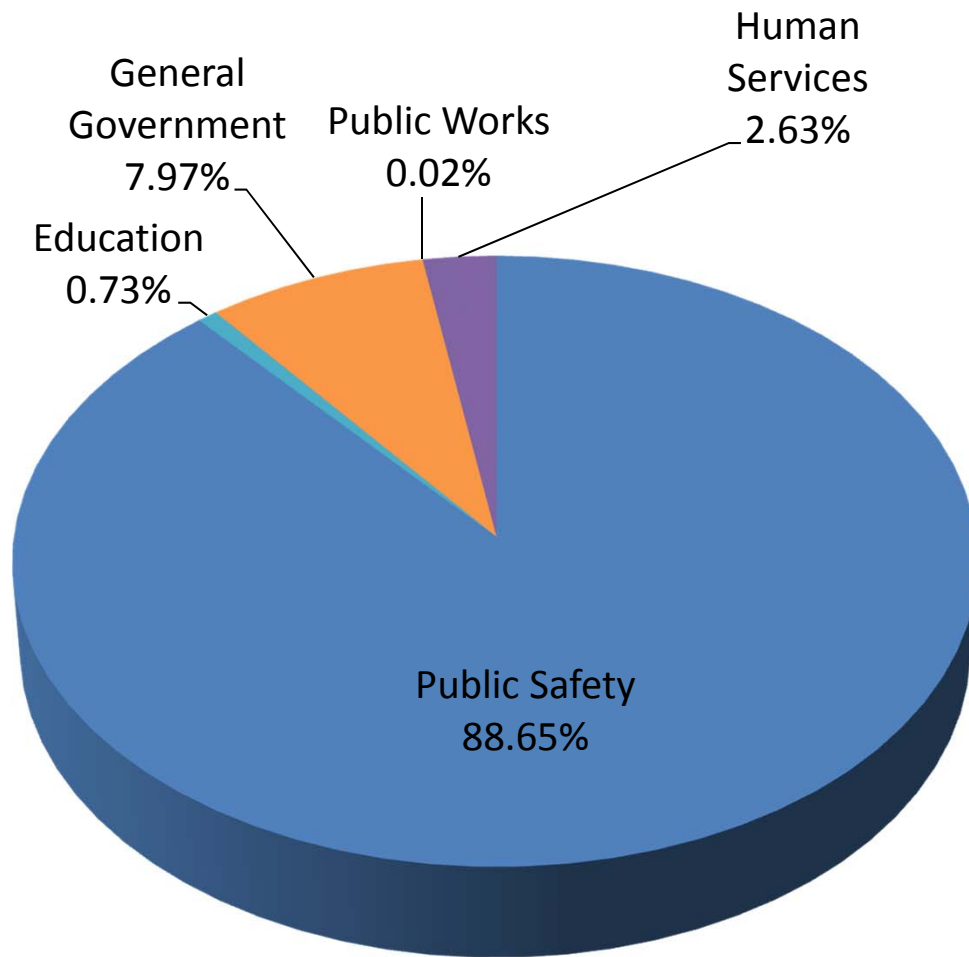
Stormwater's cash balance requirements are unique, due to the timing of debt service transfers. Beginning year balances should be at least 70% of total expense requirements (not including federal or state funded projects). 100% of debt service must be reserved early in the Fiscal Year to avoid an additional tax levy kicking in. Monies from the property tax levy is not receipted until mid Fiscal Year.

In FY2013 \$5M in property tax was reallocated from the Youth Home to Stormwater, increasing Stormwater's portion of the County levy to \$9 million.

In FY2014, the levy was increased an additional \$.4 million to \$9.4 million, with a corresponding decrease of \$.4 million in the General Fund property tax levy.

In order to implement strategic initiatives including community audits, an in-house maintenance crew, watershed planning, water quality education, watershed repairs, revised floodplain maps and a pump storage facility that would allow stormwater to better serve DuPage County as a regional stormwater program additional funding is necessary. No new water quality or water quantity programs are contemplated in the five-year outlook chart. The outlook does not include projects funded by General Obligation Alternate Series 2010 bond project money (RZ Bonds - see description in the Bond-Funded Capital Improvement section of the Financial Plan).

FY2015 General Fund Indirect Cost Allocation By Function



Based on FY2013 indirect costs.
Allocates support agencies to all departments.

DuPage County, Illinois
Total Department Costs with Indirects¹
FY2012 Actual - FY2015 Approved Budget

	FY2012 Actual	FY2013 Actual	FY2014 Current Budget	FY2015 Approved Budget
County Board				
Appropriation	\$ 1,700,760	\$ 1,816,411	\$ 2,044,810	\$ 2,027,733
IMRF	422,711	320,041	326,442	332,971
Social Security	114,581	124,485	126,975	129,514
Facilities Management ²	101,614	171,439	171,439	171,439
Other Indirects	775,726	1,322,425	1,322,425	
Total County Board	<u>\$ 3,115,392</u>	<u>\$ 3,754,801</u>	<u>\$ 3,992,091</u>	<u>\$ 3,984,082</u>
Ethics Commission				
Appropriation	\$ 10,445	\$ 40,012	\$ 59,660	\$ 54,250
IMRF	-	-	-	-
Social Security	-	-	-	-
Facilities Management ²	-	-	-	-
Other Indirects	-	-	-	-
Total Liquor Control Commission	<u>\$ 10,445</u>	<u>\$ 40,012</u>	<u>\$ 59,660</u>	<u>\$ 54,250</u>
Election Commission				
Appropriation	\$ 5,381,530	\$ 3,311,635	\$ 4,211,582	\$ 3,665,865
IMRF	155,345	145,509	148,419	151,388
Social Security	135,385	105,763	107,878	110,036
Facilities Management ²	173,531	197,882	197,882	197,882
Other Indirects	474,791	428,844	428,844	
Total Election Commission	<u>\$ 6,320,581</u>	<u>\$ 4,189,633</u>	<u>\$ 5,094,605</u>	<u>\$ 4,554,014</u>
Liquor Control Commission				
Appropriation	\$ 12,291	\$ 10,157	\$ 12,577	\$ 12,085
IMRF	-	-	-	-
Social Security	936	841	858	875
Facilities Management ²	-	-	-	-
Other Indirects	1,419	1,332	1,332	
Total Liquor Control Commission	<u>\$ 14,646</u>	<u>\$ 12,330</u>	<u>\$ 14,767</u>	<u>\$ 14,292</u>
Merit Commission				
Appropriation	\$ 54,019	\$ 48,339	\$ 78,865	\$ 72,025
IMRF	1,729	1,569	1,588	1,620
Social Security	2,101	1,939	1,978	2,017
Facilities Management ²	-	-	-	-
Other Indirects	-	-	-	-
Total Merit Commission	<u>\$ 57,849</u>	<u>\$ 51,847</u>	<u>\$ 82,431</u>	<u>\$ 75,662</u>
Recorder of Deeds				
Appropriation	\$ 1,310,983	\$ 1,347,801	\$ 1,420,874	\$ 1,434,016
IMRF	188,278	194,416	198,304	202,270
Social Security	86,305	88,212	89,976	91,776
Facilities Management ²	100,275	106,594	106,594	106,594
Other Indirects	787,141	871,776	871,776	
Total Recorder of Deeds	<u>\$ 2,472,982</u>	<u>\$ 2,608,799</u>	<u>\$ 2,687,525</u>	<u>\$ 2,706,432</u>
Office of Homeland Security & Emergency Management				
Appropriation	\$ 852,050	\$ 823,270	\$ 861,847	\$ 841,880
IMRF	86,718	90,297	92,103	93,945
Social Security	56,134	55,392	56,500	57,630
Facilities Management ²	276,522	209,575	209,575	209,575
Other Indirects	456,824	480,342	480,342	

DuPage County, Illinois
Total Department Costs with Indirects¹
FY2012 Actual - FY2015 Approved Budget

	FY2012 Actual	FY2013 Actual	FY2014 Current Budget	FY2015 Approved Budget
Total OEM	\$ 1,728,248	\$ 1,658,876	\$ 1,700,367	\$ 1,683,372
County Coroner				
Appropriation	\$ 1,294,043	\$ 1,403,736	\$ 1,357,876	\$ 1,412,066
IMRF	179,834	121,224	123,648	126,121
Social Security	77,013	81,162	82,785	84,441
Facilities Management ²	179,488	230,416	230,416	230,416
Other Indirects	359,269	397,118	397,118	
Total County Coroner	\$ 2,089,648	\$ 2,233,656	\$ 2,191,844	\$ 2,250,162
County Sheriff				
Appropriation	\$ 41,240,996	\$ 40,718,040	\$ 41,211,998	\$ 40,860,130
IMRF	8,800,434	9,033,843	9,214,520	9,398,810
Social Security	2,808,345	2,827,199	2,883,743	2,941,418
Facilities Management ²	4,993,945	5,423,152	5,423,152	5,423,152
Other Indirects	12,404,538	13,115,168	13,115,168	13,115,168
Total County Sheriff	\$ 70,248,258	\$ 71,117,402	\$ 71,848,581	\$ 71,738,678
Clerk of the Circuit Court				
Appropriation	\$ 8,402,170	\$ 8,127,163	\$ 8,363,629	\$ 8,453,159
IMRF	984,083	979,340	998,927	1,018,905
Social Security	580,692	552,615	563,667	574,941
Facilities Management ²	663,080	688,282	688,282	688,282
Other Indirects	3,101,839	3,062,884	3,062,884	
Total Clerk of the Circuit Court	\$ 13,731,864	\$ 13,410,284	\$ 13,677,389	\$ 13,798,171
Circuit Court				
Appropriation	\$ 2,010,943	\$ 1,947,447	\$ 2,060,004	\$ 2,049,554
IMRF	146,913	157,329	160,476	163,685
Social Security	92,148	94,750	96,645	98,578
Facilities Management ²	1,358,658	1,420,778	1,420,778	1,420,778
Other Indirects	1,583,958	1,605,641	1,605,641	
Total Circuit Court	\$ 5,192,620	\$ 5,225,945	\$ 5,343,544	\$ 5,338,236
Public Defender				
Appropriation	\$ 2,708,964	\$ 2,704,011	\$ 2,784,617	\$ 2,795,884
IMRF	308,243	329,756	336,351	343,078
Social Security	193,541	195,822	199,738	203,733
Facilities Management ²	184,769	155,856	155,856	155,856
Other Indirects	763,329	793,342	793,342	
Total Public Defender	\$ 4,158,847	\$ 4,178,787	\$ 4,269,905	\$ 4,291,893
Jury Commission				
Appropriation	\$ 561,543	\$ 559,245	\$ 607,186	\$ 626,002
IMRF	20,184	21,687	22,121	22,563
Social Security	13,161	13,457	13,726	14,001
Facilities Management ²	91,000	96,922	96,922	96,922
Other Indirects	177,954	183,303	183,303	
Total Jury Commission	\$ 863,842	\$ 874,614	\$ 923,258	\$ 942,791
States Attorney				
Appropriation	\$ 9,411,688	\$ 9,524,089	\$ 9,892,024	\$ 9,780,146
IMRF	1,136,461	1,183,674	1,207,347	1,231,494
Social Security	662,495	682,150	695,793	709,709
Facilities Management ²	931,523	977,917	977,917	977,917

DuPage County, Illinois
Total Department Costs with Indirects¹
FY2012 Actual - FY2015 Approved Budget

	<u>FY2012 Actual</u>	<u>FY2013 Actual</u>	<u>FY2014 Current Budget</u>	<u>FY2015 Approved Budget</u>
Other Indirects	3,225,933	3,512,207	3,512,207	
Total States Attorney	\$ 15,368,101	\$ 15,880,037	\$ 16,285,288	\$ 16,211,473
Children's Center				
Appropriation	\$ 613,127	\$ 569,405	\$ 643,664	\$ 646,099
IMRF	83,909	86,897	88,635	90,408
Social Security	54,476	51,935	52,974	54,033
Facilities Management ²	56,495	107,886	107,886	107,886
Other Indirects	503,563	247,806	247,806	
Total Children's Center	\$ 1,311,569	\$ 1,063,929	\$ 1,140,965	\$ 1,146,232
Probation				
Appropriation	\$ 9,076,713	\$ 8,976,937	\$ 9,462,751	\$ 9,515,826
IMRF	999,375	1,027,631	1,048,184	1,069,147
Social Security	634,056	619,821	632,217	644,862
Facilities Management ²	379,960	416,973	416,973	416,973
Other Indirects	3,339,124	3,288,483	3,288,483	
Total Probation	\$ 14,429,228	\$ 14,329,845	\$ 14,848,608	\$ 14,935,291
DUI Evaluation Program				
Appropriation	\$ 560,837	\$ 591,006	\$ 681,060	\$ 680,822
IMRF	45,872	69,808	71,204	72,628
Social Security	39,530	41,476	42,306	43,152
Facilities Management ²	-	-	-	-
Other Indirects	153,623	152,704	152,704	
Total DUI Evaluation Program	\$ 799,862	\$ 854,994	\$ 947,274	\$ 949,306
Drainage				
Appropriation	\$ 396,084	\$ 492,641	\$ 550,000	\$ 496,800
IMRF	-	-	-	-
Social Security	-	-	-	-
Facilities Management ²	-	-	-	-
Other Indirects	8,460	14,342	14,342	
Total Drainage	\$ 404,544	\$ 506,983	\$ 564,342	\$ 511,142
Regional Office of Education				
Appropriation	\$ 845,439	\$ 783,097	\$ 802,942	\$ 813,062
IMRF	48,441	60,580	61,792	63,027
Social Security	36,430	37,290	38,036	38,797
Facilities Management ²	93,775	99,686	99,686	99,686
Other Indirects	240,844	254,043	254,043	
Total Regional Office of Education	\$ 1,264,929	\$ 1,234,696	\$ 1,256,498	\$ 1,268,615
Outside Agency Support				
Appropriation	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
IMRF	-	-	-	-
Social Security	-	-	-	-
Facilities Management ²	-	-	-	-
Other Indirects	4,712	5,707	5,707	
Total Outside Agency Support	\$ 1,004,712	\$ 1,005,707	\$ 1,005,707	\$ 1,005,707
Subsidized Taxi Fund				
Appropriation	\$ 30,922	\$ 23,607	\$ 25,000	\$ 25,000
IMRF	-	-	-	-
Social Security	-	-	-	-

DuPage County, Illinois
Total Department Costs with Indirects¹
FY2012 Actual - FY2015 Approved Budget

	FY2012 Actual	FY2013 Actual	FY2014 Current Budget	FY2015 Approved Budget
Facilities Management ²	-	-	-	-
Other Indirects	3,690	4,520	4,520	-
Total Subsidized Taxi Fund	\$ 34,612	\$ 28,127	\$ 29,520	\$ 29,520
Psychological Services				
Appropriation	\$ 885,507	\$ 876,118	\$ 984,709	\$ 939,497
IMRF	92,335	94,847	96,744	98,679
Social Security	59,460	58,083	59,245	60,430
Facilities Management ²	46,480	49,506	49,506	49,506
Other Indirects	240,472	240,508	240,508	-
Total Psychological Services	\$ 1,324,253	\$ 1,319,062	\$ 1,430,712	\$ 1,388,619
Family Center				
Appropriation	\$ 193,218	\$ 2,285,225	\$ 236,503	\$ 256,878
IMRF	16,416	23,460	23,929	24,408
Social Security	13,291	13,978	14,258	14,543
Facilities Management ²	14,013	15,111	15,111	15,111
Other Indirects	66,060	64,699	64,699	-
Total Family Center	\$ 302,999	\$ 2,402,473	\$ 354,500	\$ 375,638
Human Services				
Appropriation	\$ 2,064,539	\$ 1,920,075	\$ 2,240,740	\$ 2,342,198
IMRF	129,966	103,585	105,657	107,770
Social Security	187,871	147,485	150,435	153,443
Facilities Management ²	83,844	83,079	83,079	83,079
Other Indirects	669,645	626,914	626,914	-
Total Human Services	\$ 3,135,866	\$ 2,881,138	\$ 3,206,824	\$ 3,313,404
Veteran's Assistance Commission				
Appropriation	\$ 382,821	\$ 381,493	\$ 382,847	\$ 396,863
IMRF	16,321	21,102	21,524	21,955
Social Security	10,562	10,898	11,116	11,338
Facilities Management ²	8,666	9,210	9,210	9,210
Other Indirects	48,185	53,934	53,934	-
Total VAC	\$ 466,554	\$ 476,637	\$ 478,631	\$ 493,300
Total General Fund				
Appropriation	\$ 92,344,925	\$ 91,473,492	\$ 93,405,573	\$ 92,899,687
IMRF	13,969,740	14,174,575	14,458,054	14,747,215
Social Security	5,927,672	5,870,302	5,987,708	6,107,462
Facilities Management²	9,815,324	10,542,844	10,542,844	10,542,844
Other Indirects	29,932,562	31,328,550	31,328,550	31,328,550
Grand Total	\$ 151,990,223	\$ 153,389,763	\$ 155,722,729	\$ 155,625,758

¹ For purposes of this report, all agency/support departments have been excluded. Support departments are allocated in their entirety to all other County departments. Other Indirects also includes charges from funds outside the General Fund such as Transportation, Liability Insurance, etc. Indirect costs were taken from the FY2013 Cost Allocation Plan. For 2015, IMRF and Social Security has been inflated by 2% to adjust for the County's annual cost of living adjustment.

² Facilities Management indirects include utilities, building maintenance, space charges and Power Plant costs.